



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Important Notice

To California Cigarette and Tobacco Products Distributors and Wholesalers

**Is it listed in the Tobacco Directory? If not, you cannot
legally sell the product and it is subject to seizure.**

Cigarette and tobacco products distributors and wholesalers are reminded that, as of July 1, 2004, it is illegal to

- Affix, or have another person affix, a California cigarette tax stamp or meter impression on cigarette packages, or
- Pay the California tobacco products tax on roll-your-own (RYO) tobacco, or
- Sell, offer, or possess for sale in this state (or import for personal consumption in this state) cigarettes or RYO tobacco

unless the brand name of the cigarettes or RYO tobacco is included in the Attorney General's California Tobacco Directory (located online at www.caag.state.ca.us/tobacco/directory.htm).

These provisions are included in section 30165.1 of the Revenue and Taxation Code. We may revoke the license of any cigarette or tobacco products distributor or wholesaler who violates them. We may also begin action that leads to the filing of misdemeanor charges.

In addition, we may seize any products you illegally stamp or pay tax on in violation of these new provisions, as allowed by section 30436 of the Revenue and Taxation Code.

These new provisions were added by Assembly Bill 71, which went into effect on January 1, 2004.

For more information

If you have questions regarding this notice, please call our Information Center during working hours (8 a.m. through 5 p.m., Monday through Friday, excluding state holidays). Call 800-400-7115 and follow the Excise Taxes prompts.

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Excise Taxes and Fees Division